

## Exercise 4-3A (Concluded)

<i>Owner's Capital</i>		<i>Fees</i>	
	<b>1.</b>	<b>4.</b>	<b>400</b>
	<b>5,000</b>	<b>6.</b>	<b><u>300</u></b>
		<b>Bal.</b>	<b>700</b>

  

<i>Rent Expense</i>		Total Debits:	Total Credits:
<b>2.</b>	<b>500</b>	<i>Cash</i> <b>4,950</b>	<i>Accts. Pay.</i> <b>250</b>
		<i>Accts. Rec.</i> <b>200</b>	<i>Owner's Cap.</i> <b>5,000</b>
		<i>Off. Sup.</i> <b>300</b>	<i>Fees</i> <b><u>700</u></b>
		<i>Rent Exp.</i> <b><u>500</u></b>	<b><u>5,950</u></b>
		<b><u>5,950</u></b>	

## Exercise 4-4A and 4-5A (partial)

## GENERAL JOURNAL

PAGE 1

	DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	
1	20-- Jan.	1 <i>Cash</i>	101	12 0 0 0 00		1
2		<i>Diane Bernick, Capital</i>	311		12 0 0 0 00	2
3		<i>Owner's original investment</i>				3
4						4
5		2 <i>Rent Expense</i>	521	7 5 0 0 00		5
6		<i>Cash</i>	101		7 5 0 0 00	6
7		<i>Paid office rent for January</i>				7
8						8
9		3 <i>Office Equipment</i>	181	1 3 0 0 00		9
10		<i>Accounts Payable</i>	202		1 3 0 0 00	10
11		<i>Purchased office equipment on account</i>				11
12						12
13		5 <i>Cash</i>	101	9 5 0 0 00		13
14		<i>Consulting Fees</i>	401		9 5 0 0 00	14
15		<i>Received cash for consulting services</i>				15
16						16
17		8 <i>Phone Expense</i>	525	8 5 00		17
18		<i>Cash</i>	101		8 5 00	18
19		<i>Paid phone bill</i>				19
20						20
21		10 <i>Miscellaneous Expense</i>	549	2 0 00		21
22		<i>Cash</i>	101		2 0 00	22
23		<i>Purchased magazine subscription</i>				23
24						24

## Exercise 4-4A (Concluded)

## GENERAL JOURNAL

PAGE 2

	DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	
1	20-- Jan. 11	Office Supplies	142	250 00		1
2		Accounts Payable	202		250 00	2
3		Purchased office supplies on account				3
4						4
5	15	Accounts Payable	202	200 00		5
6		Cash	101		200 00	6
7		Made partial payment on office equipment				7
8						8
9	18	Wages Expense	511	600 00		9
10		Cash	101		600 00	10
11		Paid employee				11
12						12
13	21	Cash	101	800 00		13
14		Consulting Fees	401		800 00	14
15		Received cash for consulting services				15
16						16
17	25	Utilities Expense	533	105 00		17
18		Cash	101		105 00	18
19		Paid utilities bill				19
20						20
21	27	Diane Bernick, Drawing	312	400 00		21
22		Cash	101		400 00	22
23		Owner's withdrawal				23
24						24
25	29	Wages Expense	511	600 00		25
26		Cash	101		600 00	26
27		Paid employee				27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36